



**MONITEAU COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2000**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-123
December 31, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2001

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Moniteau, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Moniteau County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The county's General Revenue Fund is in poor financial condition. The cash balance of the General Revenue Fund decreased from \$145,459 at January 1, 1997, to \$42,222 at December 31, 2000. In November 2001, the county borrowed \$40,000 from other funds to cover General Revenue Fund payroll expenses.

The County Commission needs to closely monitor revenues and expenditures and take steps to increase the balance of the General Revenue Fund. The county could do a better job of maximizing certain revenues. In addition, it appears some expenditures made from the General Revenue Fund could be made from other funds which have available resources.

- The Prosecuting Attorney needs to improve accounting controls and procedures for bad check restitution and fees. Accounting and bookkeeping duties are not adequately segregated and employees responsible for receiving and disbursing monies are not bonded. Depositing receipts and preparing bank reconciliations should be done in a timely manner. A system, such as a bad check log, to account for all bad check complaints received and subsequent disposition should be established.

(over)

YELLOW SHEET

- The Health Center Board has accumulated a cash balance of \$337,456 at December 31, 2000, which exceeded total operating expenditures for the year. The board should take measures to reduce this balance, such as reducing the property tax levy, or formally document plans for using the accumulated balance.
- The county needs to restrict access to the computerized assessment and property tax system. Access should be limited to only those individuals with statutory authority to change applicable data. If this is not considered practical, the county should implement a system in which change reports are generated and reviewed by an independent individual, such as the County Clerk. In addition, the county needs to implement systems to assign unique passwords to each user which are changed periodically and to detect and prevent incorrect log-on attempts, as well as a formal contingency plan in case of emergency.
- The county is required to prepare an annual schedule of expenditures of federal awards (SEFA). The SEFA prepared for the years ended December 31, 2000 and 1999, contained numerous errors and omissions. Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal awards.

Also included in the audit are recommendations to improve general fixed assets and matters related to the Circuit Clerk and Emergency Dispatch Board. Several of these issues had been noted in prior audits.

All reports are available on our website: www.auditor.state.mo.us

MONITEAU COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Moniteau County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Moniteau County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Moniteau County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Moniteau County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Moniteau County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated September 27, 2001, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Moniteau County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

September 27, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	Lonnie Breeding III, CPA
Audit Staff:	Brian Benter, CPA
	Terese Summers, CPA
	Susan Kirchner



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Moniteau County, Missouri

We have audited the special-purpose financial statements of various funds of Moniteau County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated September 27, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Moniteau County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Moniteau County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over

financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Moniteau County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

September 27, 2001(fieldwork completion date)

Financial Statements

Exhibit A-1

MONITEAU COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 34,186	1,054,835	1,046,799	42,222
Special Road and Bridge	74,959	857,553	869,121	63,391
Assessment	8,731	127,722	126,575	9,878
Law Enforcement Training	435	2,728	2,737	426
Prosecuting Attorney Training	950	529	72	1,407
Adult Abuse	1,829	1,776	2,016	1,589
Prosecuting Attorney Forfeiture	1,056	56	0	1,112
Prosecuting Attorney Bad Check	22,833	10,836	0	33,669
Prosecuting Attorney Delinquent Tax	1,907	140	1,579	468
Recorder User Fee	18,396	6,880	788	24,488
Sheriff Civil Fee	6,815	12,701	11,605	7,911
Local Emergency Planning Commission	5,963	2,890	1,078	7,775
Off System Bridge Projects	0	50,715	50,715	0
Election Service	0	1,792	0	1,792
Cemetery Trust	14,300	1,106	111	15,295
Associate Circuit Division Interest	2,435	340	1,134	1,641
Circuit Clerk Interest	10,944	1,793	718	12,019
Law Library	9,407	5,814	4,842	10,379
Health Center	284,609	353,711	300,864	337,456
Emergency Dispatch	116,784	417,955	383,505	151,234
Senate Bill 40 Board	0	10,688	0	10,688
Total	\$ 616,539	2,922,560	2,804,259	734,840

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

MONITEAU COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 44,997	980,256	991,067	34,186
Special Road and Bridge	156,334	875,208	956,583	74,959
Assessment	210	120,402	111,881	8,731
Law Enforcement Training	522	2,590	2,677	435
Prosecuting Attorney Training	1,454	496	1,000	950
Adult Abuse	1,416	1,946	1,533	1,829
Prosecuting Attorney Forfeiture	1,011	45	0	1,056
Prosecuting Attorney Bad Check	13,316	9,938	421	22,833
Prosecuting Attorney Delinquent Tax	1,483	424	0	1,907
Recorder User Fee	11,842	7,304	750	18,396
Sheriff Civil Fee	6,120	11,352	10,657	6,815
Local Emergency Planning Commission	0	7,405	1,442	5,963
Cemetery Trust	14,916	640	1,256	14,300
Associate Circuit Division Interest	2,111	324	0	2,435
Circuit Clerk Interest	10,470	1,511	1,037	10,944
Law Library	8,821	3,775	3,189	9,407
Health Center	248,045	332,961	296,397	284,609
Emergency Dispatch	99,265	403,889	386,370	116,784
Total	\$ 622,333	2,760,466	2,766,260	616,539

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 3,447,130	2,911,872	(535,258)	2,722,257	2,752,737	30,480
DISBURSEMENTS	3,542,771	2,804,259	738,512	2,939,484	2,764,818	174,666
RECEIPTS OVER (UNDER) DISBURSEMENTS	(95,641)	107,613	203,254	(217,227)	(12,081)	205,146
CASH, JANUARY 1	616,329	616,539	210	620,084	620,222	138
CASH, DECEMBER 31	520,688	724,152	203,464	402,857	608,141	205,284
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	241,100	238,716	(2,384)	200,963	202,332	1,369
Sales taxes	425,000	434,608	9,608	350,000	374,872	24,872
Intergovernmental	190,600	162,961	(27,639)	124,900	192,412	67,512
Charges for services	176,050	176,875	825	201,350	177,447	(23,903)
Interest	7,500	11,086	3,586	11,500	7,867	(3,633)
Other	26,650	30,589	3,939	29,550	25,326	(4,224)
Transfers in	0	0	0	44,280	0	(44,280)
Total Receipts	1,066,900	1,054,835	(12,065)	962,543	980,256	17,713
DISBURSEMENTS						
County Commission	64,469	64,300	169	61,144	60,599	545
County Clerk	77,740	76,768	972	73,920	73,661	259
Elections	55,000	49,648	5,352	15,900	15,315	585
Buildings and grounds	60,182	38,960	21,222	41,288	38,764	2,524
Employee fringe benefits	90,700	85,923	4,777	84,300	84,102	198
County Treasurer	29,420	28,799	621	29,320	29,306	14
County Collector	71,320	66,423	4,897	63,899	61,373	2,526
Ex Officio Recorder of Deeds	24,095	19,360	4,735	26,458	17,751	8,707
Associate Circuit Court	11,650	11,560	90	11,150	9,448	1,702
Court administration	14,500	10,926	3,574	17,000	11,750	5,250
Public Administrator	33,350	32,718	632	44,675	37,395	7,280
Sheriff	187,823	187,451	372	174,214	173,399	815
Jail	160,502	148,782	11,720	136,711	136,664	47
Prosecuting Attorney	102,495	102,248	247	122,329	119,067	3,262
Juvenile Officer	40,826	22,629	18,197	62,764	41,276	21,488
County Coroner	7,417	6,796	621	6,995	6,799	196
Insurance	23,000	15,694	7,306	23,000	20,735	2,265
University Extension	10,152	10,152	0	9,420	9,420	0
Postage	17,000	14,236	2,764	17,050	16,420	630
Circuit Judges and Court Reporters	9,250	6,152	3,098	7,026	5,102	1,924
Crime Victim Advocate	24,353	24,131	222	0	0	0
Other	25,175	23,143	2,032	24,350	22,721	1,629
Transfers out	3,948	0	3,948	4,950	0	4,950
Emergency Fund	1,007	0	1,007	586	0	586
Total Disbursements	1,145,374	1,046,799	98,575	1,058,449	991,067	67,382
RECEIPTS OVER (UNDER) DISBURSEMENTS	(78,474)	8,036	86,510	(95,906)	(10,811)	85,095
CASH, JANUARY 1	34,186	34,186	0	44,997	44,997	0
CASH, DECEMBER 31	(44,288)	42,222	86,510	(50,909)	34,186	85,095

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	312,750	312,878	128	288,945	300,000	11,055
Intergovernmental	504,100	510,316	6,216	578,000	543,849	(34,151)
Charges for services	17,500	13,871	(3,629)	34,000	16,979	(17,021)
Interest	6,500	7,816	1,316	12,000	7,534	(4,466)
Other	5,000	12,672	7,672	5,000	6,846	1,846
Total Receipts	845,850	857,553	11,703	917,945	875,208	(42,737)
DISBURSEMENTS						
Salaries	317,000	294,754	22,246	301,000	307,473	(6,473)
Employee fringe benefits	64,100	56,939	7,161	55,150	55,845	(695)
Supplies	88,800	116,697	(27,897)	80,000	84,147	(4,147)
Insurance	15,000	17,493	(2,493)	14,500	13,840	660
Road and bridge materials	120,000	151,036	(31,036)	150,000	127,718	22,282
Equipment repairs	50,000	79,759	(29,759)	64,000	99,128	(35,128)
Equipment purchases	132,000	128,785	3,215	165,000	143,670	21,330
Construction, repair, and maintenance	55,000	6,108	48,892	115,000	93,345	21,655
Other	27,250	17,550	9,700	36,500	31,417	5,083
Transfers out	0	0	0	25,500	0	25,500
Total Disbursements	869,150	869,121	29	1,006,650	956,583	50,067
RECEIPTS OVER (UNDER) DISBURSEMENTS	(23,300)	(11,568)	11,732	(88,705)	(81,375)	7,330
CASH, JANUARY 1	74,959	74,959	0	156,334	156,334	0
CASH, DECEMBER 31	51,659	63,391	11,732	67,629	74,959	7,330
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	122,672	125,468	2,796	106,741	119,023	12,282
Interest	1,100	2,254	1,154	1,000	1,379	379
Transfers in	3,948	0	(3,948)	4,952	0	(4,952)
Total Receipts	127,720	127,722	2	112,693	120,402	7,709
DISBURSEMENTS						
Assessor	129,470	126,575	2,895	112,693	111,881	812
Total Disbursements	129,470	126,575	2,895	112,693	111,881	812
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,750)	1,147	2,897	0	8,521	8,521
CASH, JANUARY 1	8,731	8,731	0	210	210	0
CASH, DECEMBER 31	6,981	9,878	2,897	210	8,731	8,521
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	3,100	2,709	(391)	3,850	2,579	(1,271)
Interest	25	19	(6)	50	11	(39)
Total Receipts	3,125	2,728	(397)	3,900	2,590	(1,310)
DISBURSEMENTS						
Sheriff	3,200	2,737	463	4,100	2,677	1,423
Total Disbursements	3,200	2,737	463	4,100	2,677	1,423
RECEIPTS OVER (UNDER) DISBURSEMENTS	(75)	(9)	66	(200)	(87)	113
CASH, JANUARY 1	435	435	0	522	522	0
CASH, DECEMBER 31	360	426	66	322	435	113

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	500	469	(31)	450	441	(9)
Interest	60	60	0	61	55	(6)
Total Receipts	560	529	(31)	511	496	(15)
DISBURSEMENTS						
Prosecuting Attorney	1,000	72	928	1,000	1,000	0
Total Disbursements	1,000	72	928	1,000	1,000	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(440)	457	897	(489)	(504)	(15)
CASH, JANUARY 1	950	950	0	1,454	1,454	0
CASH, DECEMBER 31	510	1,407	897	965	950	(15)
<u>ADULT ABUSE FUND</u>						
RECEIPTS						
Charges for services	2,500	1,776	(724)	1,500	1,890	390
Interest	75	0	(75)	50	56	6
Total Receipts	2,575	1,776	(799)	1,550	1,946	396
DISBURSEMENTS						
Domestic violence shelter	2,800	2,016	784	1,800	1,533	267
Total Disbursements	2,800	2,016	784	1,800	1,533	267
RECEIPTS OVER (UNDER) DISBURSEMENTS	(225)	(240)	(15)	(250)	413	663
CASH, JANUARY 1	1,829	1,829	0	1,416	1,416	0
CASH, DECEMBER 31	1,604	1,589	(15)	1,166	1,829	663
<u>PROSECUTING ATTORNEY FORFEITURE FUND</u>						
RECEIPTS						
Interest	54	56	2	25	45	20
Total Receipts	54	56	2	25	45	20
DISBURSEMENTS						
Prosecuting Attorney	1,110	0	1,110	1,036	0	1,036
Total Disbursements	1,110	0	1,110	1,036	0	1,036
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,056)	56	1,112	(1,011)	45	1,056
CASH, JANUARY 1	1,056	1,056	0	1,011	1,011	0
CASH, DECEMBER 31	0	1,112	1,112	0	1,056	1,056

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD</u>						
<u>CHECK FUND</u>						
RECEIPTS						
Charges for services	8,500	9,223	723	8,700	9,175	475
Interest	500	1,613	1,113	500	763	263
Total Receipts	9,000	10,836	1,836	9,200	9,938	738
DISBURSEMENTS						
Prosecuting Attorney	15,000	0	15,000	15,000	421	14,579
Total Disbursements	15,000	0	15,000	15,000	421	14,579
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,000)	10,836	16,836	(5,800)	9,517	15,317
CASH, JANUARY 1	22,833	22,833	0	13,316	13,316	0
CASH, DECEMBER 31	16,833	33,669	16,836	7,516	22,833	15,317
<u>PROSECUTING ATTORNEY</u>						
<u>DELINQUENT TAX FUND</u>						
RECEIPTS						
Intergovernmental	500	38	(462)	200	350	150
Interest	75	102	27	50	74	24
Total Receipts	575	140	(435)	250	424	174
DISBURSEMENTS						
Prosecuting Attorney	0	1,579	(1,579)	1,500	0	1,500
Total Disbursements	0	1,579	(1,579)	1,500	0	1,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	575	(1,439)	(2,014)	(1,250)	424	1,674
CASH, JANUARY 1	1,907	1,907	0	1,483	1,483	0
CASH, DECEMBER 31	2,482	468	(2,014)	233	1,907	1,674
<u>RECORDER USER FEE FUND</u>						
RECEIPTS						
Charges for services	6,500	5,780	(720)	6,100	6,664	564
Interest	650	1,100	450	600	640	40
Total Receipts	7,150	6,880	(270)	6,700	7,304	604
DISBURSEMENTS						
Ex Officio Recorder of Deeds	3,750	788	2,962	9,080	750	8,330
Total Disbursements	3,750	788	2,962	9,080	750	8,330
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,400	6,092	2,692	(2,380)	6,554	8,934
CASH, JANUARY 1	18,396	18,396	0	11,842	11,842	0
CASH, DECEMBER 31	21,796	24,488	2,692	9,462	18,396	8,934
<u>SHERIFF CIVIL FEE FUND</u>						
RECEIPTS						
Charges for services	12,500	12,361	(139)	15,000	11,079	(3,921)
Interest	260	340	80	375	273	(102)
Total Receipts	12,760	12,701	(59)	15,375	11,352	(4,023)
DISBURSEMENTS						
Sheriff	17,500	11,605	5,895	17,000	10,657	6,343
Total Disbursements	17,500	11,605	5,895	17,000	10,657	6,343
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,740)	1,096	5,836	(1,625)	695	2,320
CASH, JANUARY 1	6,815	6,815	0	6,120	6,120	0
CASH, DECEMBER 31	2,075	7,911	5,836	4,495	6,815	2,320

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LOCAL EMERGENCY PLANNING</u>						
<u>COMMISSION FUND</u>						
RECEIPTS						
Intergovernmental	2,500	2,597	97			
Interest	130	293	163			
Total Receipts	2,630	2,890	260			
DISBURSEMENTS						
Training	4,200	1,078	3,122			
Total Disbursements	4,200	1,078	3,122			
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,570)	1,812	3,382			
CASH, JANUARY 1	5,963	5,963	0			
CASH, DECEMBER 31	4,393	7,775	3,382			
<u>OFF SYSTEM BRIDGE PROJECTS FUND</u>						
RECEIPTS						
Intergovernmental	610,000	50,715	(559,285)			
Total Receipts	610,000	50,715	(559,285)			
DISBURSEMENTS						
Bridge projects	610,000	50,715	559,285			
Total Disbursements	610,000	50,715	559,285			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	0	0	0			
<u>ELECTION SERVICE FUND</u>						
RECEIPTS						
Intergovernmental	3,190	1,744	(1,446)			
Interest	150	48	(102)			
Total Receipts	3,340	1,792	(1,548)			
DISBURSEMENTS						
County Clerk	2,500	0	2,500			
Total Disbursements	2,500	0	2,500			
RECEIPTS OVER (UNDER) DISBURSEMENTS	840	1,792	952			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	840	1,792	952			
<u>CEMETERY TRUST FUND</u>						
RECEIPTS						
Interest	2,000	1,106	(894)	1,100	640	(460)
Total Receipts	2,000	1,106	(894)	1,100	640	(460)
DISBURSEMENTS						
Cemetery upkeep	2,100	111	1,989	1,450	1,256	194
Total Disbursements	2,100	111	1,989	1,450	1,256	194
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100)	995	1,095	(350)	(616)	(266)
CASH, JANUARY 1	14,300	14,300	0	14,916	14,916	0
CASH, DECEMBER 31	14,200	15,295	1,095	14,566	14,300	(266)

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSOCIATE CIRCUIT DIVISION</u>						
<u>INTEREST FUND</u>						
RECEIPTS						
Interest	300	340	40			
Total Receipts	300	340	40			
DISBURSEMENTS						
Associate Circuit Court	1,500	1,134	366			
Total Disbursements	1,500	1,134	366			
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,200)	(794)	406			
CASH, JANUARY 1	2,083	2,435	352			
CASH, DECEMBER 31	883	1,641	758			
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	1,800	1,793	(7)	1,800	1,511	(289)
Total Receipts	1,800	1,793	(7)	1,800	1,511	(289)
DISBURSEMENTS						
Circuit Clerk	600	718	(118)	1,000	1,037	(37)
Total Disbursements	600	718	(118)	1,000	1,037	(37)
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,200	1,075	(125)	800	474	(326)
CASH, JANUARY 1	11,086	10,944	(142)	10,332	10,470	138
CASH, DECEMBER 31	12,286	12,019	(267)	11,132	10,944	(188)
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	4,500	5,490	990	4,000	3,525	(475)
Interest	0	324	324	300	250	(50)
Total Receipts	4,500	5,814	1,314	4,300	3,775	(525)
DISBURSEMENTS						
Law Library	3,250	4,842	(1,592)	5,500	3,189	2,311
Total Disbursements	3,250	4,842	(1,592)	5,500	3,189	2,311
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,250	972	(278)	(1,200)	586	1,786
CASH, JANUARY 1	9,407	9,407	0	8,821	8,821	0
CASH, DECEMBER 31	10,657	10,379	(278)	7,621	9,407	1,786

Exhibit B

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	182,164	173,588	(8,576)	160,765	168,550	7,785
Intergovernmental	126,377	125,316	(1,061)	97,300	118,166	20,866
Charges for services	36,000	34,681	(1,319)	25,700	30,075	4,375
Interest	13,000	17,742	4,742	14,000	13,232	(768)
Other	2,350	2,384	34	3,400	2,938	(462)
Total Receipts	359,891	353,711	(6,180)	301,165	332,961	31,796
DISBURSEMENTS						
Salaries	275,038	253,788	21,250	243,200	242,016	1,184
Office expenditures	9,500	8,481	1,019	9,300	7,859	1,441
Contract services	10,310	9,983	327	24,000	10,272	13,728
Capital expenditures	14,000	2,313	11,687	7,000	8,781	(1,781)
Travel and training	11,500	9,869	1,631	8,000	11,133	(3,133)
Insurance	2,550	1,987	563	2,000	1,935	65
Medical supplies	14,300	13,764	536	16,000	13,598	2,402
Other	1,200	679	521	1,500	803	697
Total Disbursements	338,398	300,864	37,534	311,000	296,397	14,603
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,493	52,847	31,354	(9,835)	36,564	46,399
CASH, JANUARY 1	284,609	284,609	0	248,045	248,045	0
CASH, DECEMBER 31	306,102	337,456	31,354	238,210	284,609	46,399
<u>EMERGENCY DISPATCH</u>						
RECEIPTS						
Sales taxes	380,000	409,146	29,146	378,400	398,053	19,653
Interest	6,400	6,904	504	4,800	4,406	(394)
Other	0	1,905	1,905	0	1,430	1,430
Total Receipts	386,400	417,955	31,555	383,200	403,889	20,689
DISBURSEMENTS						
Office equipment	15,300	13,211	2,089	8,145	13,470	(5,325)
Professional fees	6,300	3,795	2,505	7,200	5,227	1,973
Salaries and fringe benefits	260,369	263,056	(2,687)	245,081	242,109	2,972
Telephone services	55,000	51,417	3,583	56,000	55,835	165
Education and travel	4,974	2,095	2,879	5,100	3,130	1,970
Utilities and trash	5,500	5,433	67	6,000	5,374	626
Building and equipment	32,928	33,186	(258)	53,900	48,453	5,447
Other	11,498	11,312	186	10,800	12,772	(1,972)
Total Disbursements	391,869	383,505	8,364	392,226	386,370	5,856
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,469)	34,450	39,919	(9,026)	17,519	26,545
CASH, JANUARY 1	116,784	116,784	0	99,265	99,265	0
CASH, DECEMBER 31	\$ 111,315	151,234	39,919	90,239	116,784	26,545

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

MONITEAU COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Moniteau County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, the Emergency Dispatch Board, or the Senate Bill 40 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the Senate Bill 40 Board Fund for the year ended December 31, 2000, and the Associate Circuit Division Interest and Local Emergency Planning Commission Funds for the year ended December 31, 1999.

Warrants issued were in excess of budgeted amounts for the Prosecuting Attorney Delinquent Tax and Law Library Funds in 2000 and the Circuit Clerk Interest Fund in 2000 and 1999. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Deficit budget balances are presented for the General Revenue Fund for the years ended December 31, 2000 and 1999. However, the budgets of that fund also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balances presented.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Health Center Fund	2000 and 1999
Emergency Dispatch Fund	2000 and 1999
Senate Bill 40 Board Fund	2000

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

Cash includes both deposits and investments. In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depository insurance are pledged to the county rather than to specific county officials.

At December 31, 2000, the reported amount of the county's deposits was \$7,724,064 and the bank balance was \$2,905,659. Of the bank balance, \$214,300 was covered by federal depository insurance and \$2,691,359 was covered by collateral securities pledged by one bank and held by a correspondent bank in the name of the depository bank's customers.

Of the county's bank balance at December 31, 1999, \$214,823 was covered by federal depository insurance and \$3,604,092 was covered by collateral securities held by the pledging bank but not in the county's name.

Of the Emergency Dispatch Board's deposits at December 31, 2000, \$125,000 was covered by federal depository insurance and \$36,609 was covered by collateral securities pledged by one bank and held by a correspondent bank in the name of the depository bank's customers.

The Emergency Dispatch Board's deposits at December 31, 1999, were entirely covered by federal depository insurance.

Of the Health Center Board's deposits at December 31, 2000, \$250,000 was covered by federal depository insurance, \$11,530 was covered by collateral securities held by the pledging bank but not in the county's name, and \$86,435 was covered by collateral securities pledged by one bank and held by a correspondent bank in the name of the depository bank's customers.

Of the Health Center Board's deposits at December 31, 1999, \$100,000 was covered by federal depository insurance and \$192,437 was covered by collateral securities pledged by one bank and held by a correspondent bank in the name of the depository bank's customers.

Investments

The only investment of the various county funds at December 31, 2000, was a repurchase agreement with a reported amount of \$350,677 (which approximated fair value). This amount represents uninsured and unregistered investments for which the securities were held by the dealer bank's trust department or agent but not in the county's name.

3. Subsequent Event

In April 2001, the United States Army Corps of Engineers determined that the county had performed some unauthorized work that adversely affected a stream located in the county.

The county did not comply with a cease and desist order issued by the Corps of Engineers. The county also has not prepared an after-the-fact agreement that the Corps of Engineers required to be submitted for the work. The Corps of Engineers has advised the county that it may be liable for damages, however, the county's potential liability cannot be determined at this time.

Schedule

MONITEAU COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2000 AND 1999

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

MONITEAU COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

MONITEAU COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Moniteau County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated September 27, 2001.

We also have audited the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings. These findings resulted from our audit of the special-purpose financial statements of Moniteau County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1.**Financial Condition**

The county's General Revenue Fund is in poor financial condition. The following chart shows the General Revenue Fund's receipts, disbursements, and cash balances for the four years ended December 31, 2000:

		Year Ended December 31,			
		2000	1999	1998	1997
Cash Balance, January 1	\$	34,186	44,997	105,535	145,459
Receipts		1,054,837	980,258	891,820	841,029
Disbursements		(1,046,801)	(991,069)	(952,358)	(880,953)
Cash Balance, December 31	\$	42,222	34,186	44,997	105,535

For 2001, the General Revenue Fund included budgeted receipts of \$1,029,300 and disbursements of \$1,198,204, resulting in an estimated ending cash balance of negative \$126,682. The county actually borrowed \$40,000 from other county funds in November 2001, to meet General Revenue payroll expenses. While some of the increases in budgeted disbursements appear to be unavoidable, such as increases in medical insurance and statutory salaries, the county needs to closely monitor increases in other budgeted disbursements which appear to be more discretionary in nature, such as increases in equipment purchases.

Our review noted the following areas which the County Commission should consider to help improve the financial condition of the General Revenue Fund:

- The county is required to reduce its general property tax revenue by 50 percent of the sales tax revenue collected each year. The county's computation of current property tax rollbacks did not consider \$15,000 in excess rollbacks from prior years, and there was no documentation that the county intended to make voluntary rollbacks. Prior years' excess property tax rollbacks should be considered when determining future tax levies.
- The General Revenue Fund is incurring some expenses which could be shifted to other funds which are in better financial condition. For example, the Prosecuting Attorney Bad Check Fund's balance increased \$20,353 during the audit period to a December 31, 2000 balance of \$33,669, and only \$421 was spent from this fund during the audit period. It appears other funds controlled by various county officials could also be used for expenses which are currently being paid from the General Revenue Fund. The County Commission should review the use of these funds with the applicable officials to determine if some expenditures which have been made from the General Revenue Fund could be shifted to these other funds.

- The county houses prisoners for the City of California for a flat annual fee of \$1,200, while the county charges approximately \$30 a day to house prisoners for other entities. The county houses city prisoners for approximately 100 prisoner days annually, so the county could receive as much as \$3,000 annually by charging \$30 per day. The County Commission should review its board of prisoner costs and ensure it is charging reasonable amounts to all entities to help cover its costs.

The County Commission should review discretionary disbursements to ensure efficient use of resources available to the county and to determine if long term reductions in discretionary disbursements are possible. In addition, the County Commission should ensure it maximizes receipts from all sources.

WE RECOMMEND the County Commission consider various alternatives of increasing receipts and/or reducing disbursements to ensure that the General Revenue Fund's financial condition improves and to maintain an adequate operating cash reserve.

AUDITEE'S RESPONSE

We will review discretionary spending and will meet with each official to discuss future budgets and cut spending where possible. In addition, every attempt will be made to increase revenues including a possible sales tax ballot issue.

2.

Property Tax System and Computer Controls

The county's assessment lists and tax books are maintained on a computerized property tax system. The County Assessor is responsible for entering the assessed valuation data. The County Collector enters the tax rates and extends and prints the tax books. The County Clerk reviews and approved the tax books. Our review of controls noted the following concerns:

- A. The County Assessor and the County Collector have unlimited access to the computer system and these internal control problems are not mitigated by a review by the County Clerk.

The County Assessor enters the assessed valuation data from the assessment sheets. This data is to be completed by May 31 of each year. In addition, the County Assessor enters changes in assessed valuations after approval by the Board of Equalization. After the Board of Equalization meetings are completed, the County Assessor has no statutory authority to make changes to the assessment data. The County Collector has the capability to add new accounts and change existing accounts on the property tax portion of the computer system.

The unrestricted access to the system weakens internal controls over property assessment and tax collections. The ability to access and change computerized information should be limited to those individuals who need such access for the performance of their duties. In addition, the computer system can generate reports which would identify changes made to source information. For example, if the County Assessor and County Collector are allowed to make changes to assessment and property tax information for the sake of convenience to county taxpayers, the County Clerk should review all changes for propriety. The County Clerk has the statutory duty of preparing the tax books and preparing any changes to the tax books and charging the County Collector with the amounts to be collected.

- B. The county does not have an adequate password system or procedures to restrict access to the property tax computer system. Passwords are not kept confidential and are not changed on a regular basis. Any employee with knowledge of the correct password can access unauthorized areas of the system. Sharing passwords can significantly reduce the effectiveness of the security because confidentiality is lost. As a result, there is an increased risk of unauthorized changes to assessment and property tax records.
- C. A security system is not in place to detect or prevent incorrect log-on attempts. An unauthorized individual could try an infinite number of times to log on the system, and, if successful, have unrestricted access to program and data files. To help protect computer files, a security system should be implemented to stop incorrect log-on attempts after a certain number of tries. Such a system should produce a log of the incorrect attempts which should be reviewed periodically by an authorized official.
- D. The county does not have a formal contingency plan for the computer system in case of emergency. As a result, the county has not formally negotiated arrangements for backup facilities in the event of a disaster. The major benefit of thorough contingency planning comes from the ability of the county to recover rapidly from disaster or extraordinary situations that might cause considerable loss or disruption to the county.

Similar conditions were noted in a prior report.

WE RECOMMEND the County Commission:

- A. Restrict access to assessment and property tax data during periods when changes to the data are not statutorily allowed and to only those individuals with statutory authority to change applicable data. If the county allows access and change capabilities which is normally incompatible to statutory duties, the County Commission should ensure change reports are generated and an independent individual, such as the County Clerk, reviews all changes for propriety.
- B. Implement a password system which requires each user be assigned a unique password and passwords be changed periodically.

- C. Establish a security system to detect and report incorrect log-on attempts after a certain number of tries.
- D. Develop a formal contingency plan including arrangements for use of alternative data processing equipment during emergency situations.

AUDITEE'S RESPONSE

- A. *We agree. However, restricting access to the computer system is not practical; therefore, we have instructed the County Clerk to review changes to the property tax system for reasonableness.*
- B. *We plan to have separate passwords assigned to each officeholder and periodically change the passwords.*
- C. *We agree and will meet with our computer programmer to address this issue.*
- D. *We agree and will attempt to make arrangements for a contingency plan.*

3.	Schedule of Expenditures of Federal Awards
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Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget. For the SEFA to adequately reflect the county's federal expenditures, it is necessary that all federal expenditures be properly recorded.

The SEFA prepared for the years ended December 31, 2000 and 1999, contained numerous errors and omissions. For example, expenditures for the Donation of Federal Surplus Personal Property program were overstated by \$37,606 and \$58,524 in 2000 and 1999, respectively. The Health Center incorrectly reported federal award receipts instead of expenditures which resulted in several small errors. Several grants were omitted from the SEFA, including the Food Distribution, Child Care and Development Block Grant, Preventive Health and Health Services Block Grant, and Domestic Cannabis Eradication/Suppression programs.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal awards.

WE RECOMMEND the County Clerk prepare a complete and accurate schedule of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budget. The County Commission should take steps to ensure other offices properly track and report federal awards, or consider appointing a county-wide grants coordinator.

AUDITEE'S RESPONSE

We agree and will make every effort to ensure the SEFA schedule is complete and accurate.

4.

General Fixed Assets

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. In addition, each county official or their designee is responsible for performing periodic inventories and inspections. Our review of fixed asset records and procedures noted the following concerns:

- A. The County Clerk maintains a computerized inventory listing of fixed assets held by county officials; however, some of the fixed asset listings have not been updated since 1997. The County Clerk does not periodically reconcile equipment purchases with additions to the fixed asset records and physical inventories are not being performed for assets assigned to some officials. Several fixed assets purchased in 1999 and 2000 were not added to the listing, including a tractor for \$7,500, two dump trucks for \$29,924, a digital camera for \$498, a truck for \$16,485, and a case wheel loader for \$51,330. In addition, many assets were not identified as county property with a tag or similar device.
- B. The county does not have formal procedures for disposing of county property. Currently, when an item is no longer needed or useful, the officeholder or department head will dispose of the property or place it in storage without obtaining written approval from the County Commission. As a result, the County Commission and the County Clerk are not always aware of the disposal and may not remove the item from the fixed asset records.

Adequate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property. Physical inventories of county property are necessary to ensure the fixed asset records are accurate, identify any unrecorded additions and deletions, detect theft of assets, and identify obsolete assets.

Effective August 28, 1999, Section 49.093, RSMo 2000, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the County Clerk. The reports required by this section shall be signed by the County Clerk.

WE RECOMMEND the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on

accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition, all applicable assets should be tagged or identified as county-owned property. Finally, the County Commission should ensure that physical inventories are conducted and the master records are updated.

AUDITEE'S RESPONSE

We agree and will implement the recommendation.

5. Prosecuting Attorney's Accounting Controls and Procedures

The Prosecuting Attorney's office collects bad check restitution and fees prior to a case being filed with the court. Usually payments are deposited into a checking account and then restitution is disbursed to the merchant and the fee is disbursed to the County Treasurer. The Prosecuting Attorney's office collected \$66,846 and \$43,937 during 2000 and 1999, respectively. Our review noted the following concerns:

- A. Receipts are not always deposited in a timely manner. Bad check receipts are deposited once a month and a count of monies on hand conducted on July 24, 2001, noted approximately \$2,300 in checks and money orders. In addition, Law Library receipts were sometimes held from two to five months before being deposited. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited intact daily or when accumulated receipts exceed \$100.

A similar condition was noted in a prior report.

- B. Accounting records are not prepared in a timely manner and the records that are kept are not adequate to fully account for all receipts and disbursements. The main accounting record is a check register without a running balance, and transactions appear to be recorded in the check register when bank reconciliations are prepared. In addition, some transactions are not recorded on the check register. For example, some checks and money orders are returned to the defendants without being deposited or recorded. As a result, there is little assurance that all receipts have been recorded and all disbursements have been made.

A complete cash control ledger of all receipts and disbursements as well as cash balances, is necessary to ensure all transactions are properly accounted for and recorded.

A similar condition was noted in a prior report.

- C. Bank reconciliations are not prepared in a timely manner. Bank reconciliations for the bad check account are not always prepared on a monthly basis and bank reconciliations for the law library account are only prepared at year end. Bank

reconciliations should be prepared on a monthly basis to ensure the book balance agrees to the bank balance and to detect errors on a timely basis.

- D. Accounting duties are not adequately segregated. One clerk is responsible for receiving monies and another clerk is responsible for all other accounting duties. In addition, supervisory reviews are not done on a periodic basis.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing from recording and reconciling receipts. If proper segregation of duties is not possible, at a minimum, periodic supervisory reviews of the records should be performed and documented.

- E. None of the employees responsible for receiving and depositing monies are bonded. Adequate bonding is necessary to reduce the risk of loss if funds are mishandled.
- F. An adequate system to account for all bad check complaints received by the Prosecuting Attorney's office, as well as subsequent disposition of these complaints, has not been established. The bad check complaints are not assigned sequential control numbers nor are they recorded in any type of log.

To ensure all bad checks turned over to the Prosecuting Attorney are properly handled, a sequential number should be assigned to each bad check complaint received and a log should be maintained listing each complaint and its disposition. The log should contain information such as the complaint number, the merchant's name, the issuer of the check, the amount of the bad check fee, and the disposition of the bad check, including date restitution was received and disbursed to the merchant, the date and criminal case in which charges were filed, or other disposition.

WE RECOMMEND the Prosecuting Attorney:

- A. Deposit all monies received intact daily or when accumulated receipts exceed \$100.
- B. Maintain a complete and accurate cash control ledger which includes all receipts, disbursements, and cash balances.
- C. Prepare bank reconciliations on a monthly basis.
- D. Adequately segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- E. Obtain bond coverage for all employees responsible for handling receipts.
- F. Assign sequential control numbers to bad check complaints and maintain a log to adequately account for bad check complaints as well as the ultimate disposition.

AUDITEE'S RESPONSE

- A. *We do not have adequate time or personnel for deposits as recommended. We agree that deposits should be made in a timely manner.*
- B. *We disagree that our records fail to fully account for all receipts and disbursements. Our office policy is that partial payments on bad checks are not accepted. It is true that inadequate payments are not deposited, but are returned to the defendant. We believe criminal prosecution could be compromised by acceptance of improper amounts, and do not believe we are obligated to account for funds we do not accept.*
- C. *We do not have adequate time or personnel for reconciliations as recommended. Our policy is to reconcile accounts monthly, time and personnel permitting. We agree that reconciliations should be prepared in a timely manner.*
- D. *We believe that accounting duties are segregated to the extent practically possible with two office staff personnel. I agree to document periodic review of staff activities.*
- E. *We have recommended bond coverage for all county employees with access to public funds. No funds have been appropriated by the county for this purpose.*
- F. *We disagree that our system to account for all bad check complaints received is inadequate. Each complaint received is filed as received with the Moniteau County Associate Circuit Court and is assigned a case number. All pertinent information concerning disposition is contained in the court record.*

AUDITOR'S COMMENT

- F. Various actions are not readily tracked without reviewing each case file, and some actions, such as receipts being returned to defendants as noted in Part B above, are not tracked at all. A log of all complaints would provide a better way to track the disposition of each complaint.

6. Circuit Clerk's Accrued Costs

The Circuit Clerk has not disbursed partial payments collected on old cases where collection of the full amount is considered remote. These monies represent court cost, restitution, and other fees collected from defendants. The Circuit Clerk is holding approximately \$23,000 on 83 cases that have had no financial activity since 1999. Eight of these cases have had no financial activity since 1996 and prior.

Attorney General's Opinion No. 26, 1973 to Osborne, concluded, "If, when liability has been established, accrued costs cannot be collected in full, charges not having statutory priority or not allocated under court rule should be prorated."

In addition, the court is not actively pursuing collection of accrued cases costs even though payment agreements were signed and approved by the court. Our review noted 65 cases where defendants owed approximately \$33,000. While the court generally requires monthly payments to be made on these cases, no collections had been made on these cases during the first nine months of 2001. It appears the court did not always use various options available to collect unpaid monies, including probation and parole officer recommendations, periodic re-billings, show cause orders, and requesting the Circuit Judge to issue warrants. Ineffective monitoring of cases with accrued costs and failure to utilize available options in a timely manner can result in lost revenue.

Similar conditions were noted in a prior report.

WE RECOMMEND the Circuit Clerk pursue collection of costs accruing on old cases. If collection of such costs cannot be made, partial payments received should be distributed on a pro-rata basis, after obtaining a court order from the Circuit Judge.

AUDITEE'S RESPONSE

Some action has already been taken to distribute partial payments and I plan to make more distributions in the future. In my opinion, collection of accrued costs is the responsibility of the defendants' parole officers. However, I will discuss this matter with the Circuit Judge to determine if there are any changes we should make in collection procedures.

7.

Emergency Dispatch Board

- A. The board does not maintain adequate general fixed asset records to account for board property. A property listing is prepared, but the listing does not include office furniture and does not include the cost of the items on the listing. A general fixed asset listing should include all property items valued at or over amounts determined by the board. The listing should include a description of the item, the location, the estimated useful life, and the original cost or estimated historical cost if the original cost is not available. In addition, all items should be identified as board property with a tag or similar device. Finally, a physical inventory should be performed on an annual basis.

Adequate general fixed asset records are necessary to secure better internal control over board property, meet statutory requirements, and provide a basis for determining proper insurance coverage. Physical inventories of board property are necessary to ensure the fixed asset records are accurate, identify unrecorded additions, detect theft of assets, and identify obsolete assets.

- B. The board-approved budgets and budget amendments are submitted to the County Clerk; however, the budgets and budget amendments are not forwarded to the State Auditor's Office. Section 50.740, RSMo 2000, requires approved budgets be submitted to the State Auditor's Office.

A similar condition was noted in a prior report.

WE RECOMMEND:

- A. The Emergency Dispatch Board prepare general fixed asset records which include pertinent information for all board assets. In addition, the board should properly tag or otherwise identify all property and conduct annual physical inventories to ensure the accuracy of the records.
- B. The County Clerk submit budgets and budget amendments to the State Auditor's Office as required by state law.

AUDITEE'S RESPONSE

- A. *We agree. The board adopted a policy to include all assets valued at \$500 or more on the inventory records.*
- B. *The County Clerk indicated she will implement this recommendation.*

8. Health Center Board

- A. The Health Center Fund had a cash balance at December 31, 2000, of \$337,456 which exceeded total operating expenditures for the year. During the two years ended December 31, 2000, the cash balance increased \$89,413, and based on a comparison of 2001 budget projections to actual revenues and expenditures through October 31, 2001, the cash balance should grow by approximately \$44,000 in 2001. Health center officials indicated there were no immediate plans for the use of the accumulated cash balance, but indicated there has been discussion of future building expansion.

The Health Center Board should review the operation of the health center and take measures to reduce the large balance of the Health Center Fund or document future plans for the use of the balance. The board should consider reducing or eliminating the health center property tax levy on a temporary basis to help reduce the balance of the Health Center Fund.

- B. Health center personnel did not adequately monitor amounts expended on Comprehensive Family Planning (CFP) services during the audit period. The average cost per client of providing such services was not periodically calculated as required.

The health center's contract with the Missouri Department of Health provides the average cost of providing CFP services should be at least \$150 per client (excluding administrative costs). Upon our request, health center personnel provided documentation of the amounts expended on CFP services and it appears the health center met the minimum amount per client. Adequate monitoring and documentation of CFP expenditures is necessary to ensure compliance with the contract provisions.

WE RECOMMEND the Health Center Board:

- A. Evaluate the operations of the health center and take measures to reduce the large accumulated balance of the Health Center Fund, or formally document its plans for the future use of the large cash balance.
- B. Monitor the amounts expended on CFP services and periodically calculate the average cost per client as required by the contract with the Missouri Department of Health.

AUDITEE'S RESPONSE

- A. *We do have plans for future building expansion and we will document these plans in future board minutes and future budgets. We will consider reducing the tax levy on a temporary basis but we believe that the current fund balance is necessary to help meet future expansion needs.*
- B. *We agree and will document on an annual basis that we have met the \$150 requirement.*

This report is intended for the information of the management of Moniteau County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

MONITEAU COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Moniteau County, Missouri, on findings in the Management Advisory Report (MAR) of our audit report issued for the two years ended December 31, 1996. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Property Tax System and Computer Controls

- A. The County Assessor and his staff were allowed to make changes to the assessment data after the Board of Equalization meetings were completed.
- B. The county did not have an adequate password system or procedures to restrict access to the property tax computer system.
- C. The county did not have a security system in place for the property tax computer to detect or prevent incorrect log-on attempts.

Recommendation:

The County Commission:

- A. Restrict access to the assessment data during periods when changes to the data are not statutorily allowed.
- B. Implement a password system which requires each user be assigned a unique password, and require passwords to be changed periodically.
- C. Establish a security system for the property tax system to detect and report incorrect log-on attempts after a certain number of tries.

Status:

Not implemented. See MAR No. 2.

2. Federal Financial Assistance

- A. The county had not established cash management procedures to ensure minimum time elapsed between its receipt of federal project monies and the disbursement of such monies to contractors.
- B. The Sheriff did not submit the required progress reports for the Community Oriented Policing Services (COPS) program.

Recommendation:

The County Commission:

- A. Establish procedures to minimize the time elapsed between the receipt of federal monies and disbursements of such funds.
- B. Require the Sheriff to prepare and submit progress reports as required by the COPS grant.

Status:

Implemented.

3. Circuit Clerk and Ex Officio Recorder of Deeds' Accounting Controls and Procedures

- A. The Circuit Clerk did not have established procedures for investigating outstanding child support checks.
- B. The Circuit Clerk was not adequately pursuing collection of unpaid restitution and was not distributing monies collected on a timely basis.
- C. The method of payment received (cash, check, or money order) was not recorded on the Ex Officio Recorder of Deeds' receipt records.
- D. The Ex Officio Recorder of Deeds refunded overpayments in cash.

Recommendation:

The Circuit Clerk and Ex Officio Recorder of Deeds:

- A. Investigate old outstanding checks and reissue them if the payees can be located. If the payees cannot be located, the monies should be disposed of in accordance with applicable state laws. Procedures to routinely investigate checks that remain outstanding over a specified period of time should be established.
- B. Pursue collections of costs accruing on old cases. If collection of such costs cannot be made, monies held by the Circuit Clerk which are identified with the cases should be distributed on a pro-rata basis, after obtaining a court order from the Circuit Judge.
- C. Indicate the method of payment on receipt records and reconcile the composition of payments received to amounts deposited.
- D. Make all refunds by check.

Status:

A. Not implemented. As of December 31, 2000, the Circuit Clerk had checks totaling \$679 which have been outstanding for more than one year. Although not repeated in the current report, our recommendation remains as stated above.

B. Not implemented. See MAR No. 6.

C&D. Implemented.

4. Prosecuting Attorney's Accounting Controls and Procedures

A. Receipts were not always deposited intact on a timely basis.

B. A cash control ledger was not maintained and receipt slips were not always issued for monies collected.

Recommendation:

The Prosecuting Attorney:

A. Deposit all receipts intact daily or when receipts exceed \$100.

B. Develop and maintain a complete cash control ledger and ensure that receipt slips are issued for all monies received.

Status:

Not implemented. See MAR No. 5.

5. Sheriff's Accounting Controls and Procedures

A. Monies collected were not kept in a secure location before deposit.

B. The Sheriff charged a commission on garnishment monies collected which did not appear to be authorized by state law.

C. Listings of seized property were not prepared and periodic property inventories were not conducted.

D. Transactions for prisoners' monies were recorded on a separate card for each prisoner. Reconciliations of prisoners' monies on hand to the card balances were not performed.

Recommendation:

The Sheriff:

- A. Maintain receipts in a secure location until deposited.
- B. Discontinue charging and collecting the additional commission on garnishments.
- C. Maintain a complete inventory record of all seized property including information such as a description, persons involved, current location, case number, and disposition of such property. In addition, perform periodic inventories of seized property.
- D. Ensure adequate controls are established over prisoner funds, including a periodic count and reconciliation of monies to prisoner cards and prompt investigation of any differences.

Status:

- A-C. Implemented.
- D. Not implemented. The amount of prisoner funds handled by the Sheriff is not material. Although not repeated in the current report, our recommendation remains as stated above.

6. Health Center Accounting Controls and Procedures

- A.1. Purchases of new general fixed assets items were not properly tagged or otherwise identified as health center property.
 - 2. An annual inspection and inventory of all personal property items owned by the health center was not performed.
 - 3. The health center did not maintain a record of property balances, additions, and deletions that was reconciled from year to year.
- B. Receipt slips were issued only when requested by the payor.

Recommendation:

The Health Center:

- A.1. Ensure all general fixed asset items are properly tagged and recorded on the property listing.

2. Perform an annual inspection and inventory of health center-owned personal property.
 3. Maintain a record of property balances, additions and deletions and reconcile the balances yearly.
- B. Issue prenumbered receipt slips for all monies received and account for the numerical sequence of receipts issued.

Status:

- A. Partially implemented. Annual physical inventories are performed and records are maintained of property balances, additions, and deletions; however, some assets are not tagged or identified as health center property. Although not repeated in the current report, our recommendation remains as stated above.
- B. Not implemented. Most receipts are in the form of checks from the state and the county. Although not repeated in the current report, our recommendation remains as stated above.

7. 911 Board

- A.1. There was no documentation for the justification of selecting a bid besides the lowest.
2. Adequate documentation was not retained to support some expenditures.
- B. Formal and complete budgets as required by state law were not prepared and filed with the State Auditor's office.
- C. The 911 Board owned a vehicle which the Administrator used for personal and business purposes. The Administrator used the vehicle to commute to and from work but did not maintain a vehicle mileage log. As a result, it was not possible to determine the number of personal miles driven.

Recommendation:

The 911 Board:

- A.1. Maintain adequate documentation of bid awards, particularly in those cases where the lowest bid is not accepted.
2. Ensure adequate documentation is obtained to support all expenditures.

- B. Prepare and submit a complete and formal budget as required by state law. Upon approval by the County Commission, the budget should be filed with the State Auditor's Office.
- C. Require a mileage log be maintained that reflects business and personal miles driven and review this log periodically for reasonableness. In addition, the board should comply with IRS guidelines for the reporting of fringe benefits relating to personal vehicle use.

Status:

- A. Implemented.
- B. Partially implemented. Budgets are prepared but are not filed with the State Auditor's Office. The 911 Board is now called the Emergency Dispatch Board. See MAR No. 7.
- C. Partially implemented. The board discontinued the personal use of the vehicle; however, a mileage log is not maintained. Although not repeated in the current report, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

MONITEAU COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1845, the county of Moniteau was named after the French spelling of the Indian word meaning "spirit" or "God." Moniteau County is a county-organized, third-class county and is part of the Twenty-Sixth Judicial Circuit. The county seat is California.

Moniteau County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Moniteau County received its money in 2000 and 1999

Bridge Funds:

SOURCE	2000		1999	
	AMOUNT	% OF	AMOUNT	% OF
		TOTAL		TOTAL
Property taxes	\$ 551,594	29	502,332	27
Sales taxes	434,608	23	374,872	20
Federal and state aid	673,277	35	736,261	40
Fees, interest, and other	252,909	13	241,999	13
Total	\$ 1,912,388	100	1,855,464	100

The following chart shows how Moniteau County spent monies in 2000 and 1999 from the General Revenue and Special Road and Bridge Funds:

USE	2000		1999	
	AMOUNT	% OF	AMOUNT	% OF
		TOTAL		TOTAL
General county government	\$ 578,893	30	513,862	26
Public safety	467,906	25	477,205	25
Highways and roads	869,121	45	956,583	49
Total	\$ 1,915,920	100	1,947,650	100

The county maintains approximately 59 county bridges and 503 miles of county roads.

The county's population was 10,742 in 1970 and 12,298 in 1990. The following chart shows the county's change in assessed valuation since 1970:

Year Ended December 31,					
	2000	1999	1985*	1980**	1970**
(in millions)					
Real estate	\$ 74.1	71.6	41.1	25.0	18.0
Personal property	36.1	32.6	11.7	6.3	4.4
Railroad and utilities	18.9	17.9	10.9	6.1	4.2
Total	\$ 129.1	122.1	63.7	37.4	26.6

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Moniteau County's property tax rates per \$100 of assessed valuations were as follows:

Year Ended December 31,		
	2000	1999
General Revenue Fund	\$ 0.161	0.200
Special Road and Bridge Fund	0.250	0.250
Health Center Fund	0.150	0.150
Senate Bill 40 Board Fund	0.120	0.000

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

		Year Ended February 28 (29),	
		2001	2000
State of Missouri	\$	38,675	36,588
General Revenue Fund		219,822	243,772
Special Road and Bridge Fund		334,190	316,559
Assessment Fund		75,692	70,767
Health Center Fund		187,567	177,209
School districts		4,416,402	4,163,583
Ambulance district		241,509	228,348
Fire protection districts		155,092	120,068
Nursing home district		2,084	2,029
Library		44,222	39,816
Levee districts		4,307	3,522
Cities		73,821	50,951
County Clerk		99	128
Senate Bill 40 Board Fund		143,720	0
County Employees' Retirement		27,361	24,382
Other		11,411	9,315
Commissions and fees:			
General Revenue Fund		91,818	84,626
Collector		66	54
Total	\$	<u>6,067,858</u>	<u>5,571,717</u>

Percentages of current taxes collected were as follows:

		Year Ended February 28 (29),	
		2001	2000
Real estate		95 %	96 %
Personal property		93	93
Railroad and utilities		100	100

Moniteau County also has the following sales taxes; rates are per \$1 of retail sales:

		Rate	Expiration Date	Required Property Tax Reduction
General	\$	0.005	None	50%
Emergency Dispatch		0.005	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2001	2000	1999
County-Paid Officials:			
Bob Hogge, Presiding Commissioner	\$	27,080	27,080
James E. Moseley, Associate Commissioner		15,832	15,832
Joe Lutz, Associate Commissioner		15,832	15,832
Anita Groepper, County Clerk		38,000	38,000
John Kay, Prosecuting Attorney		56,800	56,800
Kenny Jones, Sheriff		37,454	36,720
Harold Haldiman, County Treasurer		28,120	28,120
Loyd Fulks, County Coroner		6,262	6,120
Marilyn Parker, Public Administrator *		24,317	41,676
Carlene Petree, County Collector**, year ended February 28 (29),	38,066	38,054	
Darrel L. King, County Assessor ***, year ended August 31,		40,435	39,660
J. Brian Rockwell, County Surveyor ****		N/A	N/A

* Includes fees received from probate cases.

** Includes \$66 and \$54 respectively, of commissions earned for collecting levee district taxes.

*** Includes \$900 annual compensation received from the state.

**** Compensation on a fee basis.

State-Paid Officials:

J. David Haldiman, Circuit Clerk and Ex Officio Recorder of Deeds		46,127	44,292
Peggy Richardson, Associate Circuit Judge		97,382	87,235

A breakdown of employees (excluding the elected officials) by office at December 31, 2000, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds	1	1
County Clerk	2	
Prosecuting Attorney	3	
Sheriff	24 *	
Public Administrator	1 **	
County Collector	2 **	
County Assessor	4 **	
Associate Circuit Division	1 **	2
Road and Bridge	15	
Health Center	8 ***	
Emergency Dispatch	15 ****	
Total	<u>76</u>	<u>3</u>

* Includes seventeen part time employees.

** Includes one part time employee.

*** Includes four part time employees.

**** Includes six part time employees

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Moniteau County's share of the Twenty-Sixth Judicial Circuit's expenses is 11.91 percent.